

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2008-2
(Replacing Tribunal Notice 2004-3)
Issued: April 15, 2008

MOTION FORMAT

The Tax Tribunal Rules do not address the format of motions and supporting briefs. TTR 111(4) provides that the Michigan Court Rules “govern” the practice and procedure in the Entire Tribunal, “[i]f an applicable entire tribunal rule does not exist.” Therefore, MCR 2.119(2) determines the length and format of motions filed at the Tribunal. MCR 2.119(2) provides, in pertinent part:

Except as permitted by the court, the combined length of any motion and brief, or of a response and brief, may not exceed 20 pages double-spaced, exclusive of attachments and exhibits. Quotations and footnotes may be single-spaced. At least one-inch margins must be used, and printing shall not be smaller than 12-point type. A copy of a motion or response (including brief) filed under this rule must be provided by counsel to the office of the judge hearing the motion. The judge’s copy must be clearly marked JUDGE’S COPY on the cover sheet; that notation may be handwritten.

If parties desire to file a motion and brief exceeding the 20-page limit, the parties must obtain Tribunal approval, either by motion or at the prehearing conference or hearing, before filing the motion and brief.

This Tribunal Notice replaces Tribunal Notice 2004-3 and will take effect May 12, 2008.